



NEWS RELEASE

Internal Revenue Service - Criminal Investigation
Los Angeles Field Office
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Former Tax Preparer with Offices in Long Beach and Bellflower Pleads Guilty to Filing False Returns

LOS ANGELES – A former self-employed income tax preparer pleaded guilty this morning to filing false federal income tax returns on behalf of clients that understated the clients' tax liabilities by several thousand dollars.

Susan E. Amezcua, of Bellflower, former operator of Four Seasons Income Tax Services with offices out of Long Beach and Bellflower, pleaded guilty to a two-count information which charges her with aiding and assisting in the preparation of false tax returns.

According to the plea agreement filed in the case, in the calendar years 2009 and 2010, Amezcua prepared, or supervised the preparation of, thousands of federal income tax returns for clients of Four Seasons Income Tax Services which were usually filed electronically with the IRS resulting in an attempted loss to the government of over \$1,000,000. In the preparation or supervision of the preparation of these returns, Amezcua claimed fraudulent itemized deductions and credits, including false employee, hobby, and cell phone expenses. As a result of the fraudulent information provided to the IRS, the returns substantially understated the amount of taxes that the defendant's clients owed. For instance, a client may have an accurate tax liability of \$10,000 but a return prepared by Four Seasons would reflect a tax liability of \$2,000. The total amount of tax loss to the government as a result of the fraudulent returns was \$523,538.

The two counts to which Amezcua pleaded guilty to today relate to the 2008 and 2009 federal income tax returns filed on behalf of clients which included false deductions and credits, reducing the taxpayers' liability by \$8,757 and \$5,340, respectively.

As a result of today's guilty plea, Amezcua faces a statutory maximum sentence of six years in federal prison and a fine of \$500,000 when she is sentenced on July 20, 2015 by United States District Judge Philip S. Gutierrez. She may be further ordered to pay restitution of approximately \$523,000.

The investigation and prosecution of Amezcua was conducted by IRS Criminal Investigation's Los Angeles Field Office, in conjunction with the United States Attorney's Office for the Central District of California.

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